IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 22ND JUNE 2007 / 1ST ASHADHA 1929

WP(C).No. 15926 of 2007(U)

PETITIONER:

V.SOMARAJAN, MALAYIL KIDAPPURAM,
MANRO ISLAND P.O., KOLLAM.

BY ADV. DR.K.P.SATHEESAN
SRI.K.K.GOPINATHAN NAIR
SRI.M.R.JAYAPRASAD
SRI.K.K.RAJEEV

RESPONDENTS:

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1. THE REVENUE DIVISIONAL OFFICER,
KOLLAM.

2. THE TAHSILDAR, TALUK OFFICE,
KUNNATHOOR, SASTHAMCOTTA, KOLLAM DISTRICT.

BY ADV. SHRI.BASANT BALAJI, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 22/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) No. 15926/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ASSESSMENT ORDER NO.D.DIS. 1969/04/B1 DATED 01/03/2004 ISSUED by the 2ND RESPONDENT.

P2 : COPY OF THE ORDER NO.B.6158/2004/K.DIS. DATED 25/01/2007 PASSED BY THE FIRST RESPONDENT.

P3 : COPY OF THE NOTICE B1.3765/07 DATED 08/05/2007 ISSUED by the 2ND RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15926 of 2007

Dated, this the 22nd day of June, 2007

J U D G M E N T

The question arising for consideration in this WP(C) is whether the Oottupura building attached to the temple is entitled to building tax exemption, based on claim that use is for religious purposes. Tahsildar held that Oottupura is not used for religious purposes and therefore cannot be granted exemption from building tax. Petitioner was directed to file detailed affidavit stating the nature of use of the building, which is described as Oottupura. Petitioner filed affidavit, wherein, use of building is explained. It is seen that the building is mainly used for Annadanom, that is service of free food to devotees, which is sponsored by devotees. Moreover, the building is stated to be also used for conducting temple functions like Bhajans, Homam, Sapthaham etc. All the above rituals are associated with Hindu temples and therefore use is essentially for religious purpose. Accordingly, WP(C) is allowed quashing demand of tax in respect of the Oottupura building attached to the Kallummoottil Chembakam Thuruthu Devi

Kshethram. However, if the building is put to any other use later on regular basis, Tahsildar is free to levy tax as per Sec. 3B of the Building Tax Act.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg